

## **RESOLUTION 2023-1**

### **A RESOLUTION OF THE SHASTA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS FOR A SPECIAL TAX MEASURE ON REAL PROPERTY TO BE INCLUDED ON THE SHASTA FIRE PROTECTION DISTRICT FORMATION BALLOT RELATED TO DIVESTITURE OF FIRE PROTECTION SERVICES**

**WHEREAS**, the Shasta Community Services District (CSD, or District) seeks to divest fire services and designate the Shasta Fire Protection District (FPD), when formed, as the successor Agency; and

**WHEREAS**, this FPD formation and CSD divestiture proposal has been approved by Shasta Local Agency Formation Commission (LAFCO) subject to conditions, including an asset transfer, election and a balanced budget; and

**WHEREAS**, a special tax would contribute to a balanced budget, to fund fire protection services to FPD residents in a manner consistent with the Fire Protection District Law of 1987 (California Health and Safety Code Section 13800 and following), which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property; and

**WHEREAS**, The FPD formation and Board Member election will be scheduled by the Shasta County Board of Supervisors and a special tax measure may be included in that election, if requested; and

**WHEREAS**, the; CSD has fire services latent powers and, until they are divested, has the authority to propose a special tax or other revenue source to fund those services; and

**WHEREAS**, the FPD proponents have requested that the CSD request a special tax measure be added to the formation election to be called for by the County, as they are not able to do so until formed; and

**WHEREAS**, the special tax must be approved by registered voters in the District and is contingent on FPD formation by those same voters; and

**WHEREAS**, the most cost-effective way to have the residents of the proposed Shasta Fire Protection District determine whether to form that District, and if to approve a proposed new special tax to help fund that District, is to present both such questions on a single election ballot.

NOW, THEREFORE THE SHASTA CSD BOARD OF DIRECTORS REQUESTS THE COUNTY BOARD OF SUPERVISORS ADD A SPECIAL TAX MEASURE, FOR FPD AREA VOTERS CONSIDERATION AS PART OF FPD FORMATION ELECTIONS PROCEEDINGS AS FOLLOWS;

**SECTION 1: Purpose and Intent.** The special tax purpose is as follows:

A. To provide annual budget support to fund ongoing fire protection services, which includes fire suppression and prevention, emergency medical services, rescue, hazardous materials emergency response, and other services relating to the protection of lives and property, as well as the purchase, operation and maintenance of firefighting equipment, apparatus, and necessary capital improvements, consistent with the needs of FPD residents and Fire Protection District Law of 1987, with emphasis on mandated and statutory requirements for personnel and equipment safety.

B. To provide for a Reserve Fund to be built over time by setting aside each year a percentage of total revenue placed into the District Trust Fund, said percentage to be determined as part of the annual budget and set each year at a public meeting of the Shasta FPD Board.

**SECTION 2: Tax Imposed.** Land parcels to be taxed shall be defined as any taxable parcel of land, developed or undeveloped, wholly or partially located within the Shasta Fire Protection District, when formed, as defined by the FPD Tax Rate Areas boundaries; for which the Shasta County Assessor has assigned an Assessor's Parcel Number. The initial special tax amount shall be \$20 annually for all parcels.

**SECTION 3: Special Tax Exemption.** Certain Assessor's Parcels which are exempt from property tax shall also be exempt from the Shasta FPD special tax and include Public Owned Parcels (United States of America, State of California, or other local agencies).

**Section 4: Annual Adjustment.** In each subsequent year and as part of a duly noticed public hearing, the FPD Board may choose to adopt an inflation adjustment factor by resolution to increase the maximum special tax rate by an amount of up to two percent if needed to balance the next year's budget. An inflationary adjustment may be applied annually to account for normal cost of living increases in providing fire services. This factor is the maximum that the special tax could be raised in a fiscal year.

In adjusting the special tax imposed as specified in Section 2 of this Resolution, the Shasta FPD Board of Directors shall make findings indicating that costs have risen in the previous fiscal year(s) and that the Shasta FPD will not be able to ensure that the same level of service will be available to people and property within District without applying the annual adjustment approved by the voters.

**SECTION 5: Special Tax Roll.** Each year, prior to the August 10<sup>th</sup> due date imposed by Government Code 26911, the FPD Board of Directors shall adopt by resolution the special tax

roll specifying the special tax amount for each taxable parcel, pursuant to Sections 2 through 4 above. The resolution shall include at a minimum the authority under which the special tax is imposed and the information required by the Shasta County Auditor Controller. An electronic file containing the information from the special tax roll and in the form that is required by the Shasta County Auditor-Controller, along with a copy of the adopted resolution, shall be delivered to the Shasta County Auditor Controller on or before the due date to be included with the County property tax bills.

**SECTION 6: Method of Collection.** The special tax imposed by this Resolution is due from every person or persons who owns a parcel or parcels within the Shasta FPD and is reflected upon the rolls of the County Assessor at the same time ad valorem tax is due and is to be collected in the same manner. The Shasta County Tax Collector shall collect the tax and any penalty or interest due hereunder. The full amount due under this Resolution shall constitute a debt to the Shasta FPD. Shasta County may deduct the reasonable County costs incurred for this service before remittance of the balance to the Shasta FPD Trust.

**SECTION 7: Delinquency.** To any amount of the special tax created by this Resolution that becomes delinquent, the Shasta County Tax Collector shall add a penalty in the amount equal to any penalty owing for delinquencies in the ad valorem property tax. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property tax until paid.

**SECTION 8: Effective Date.** Pursuant to California Government Code 25123(c), this Resolution shall become effective immediately upon Shasta CSD Board of Directors approval.

**SECTION 9: Annual Report.** The Shasta FPD shall file an annual report regarding the use of the tax proceeds as required by Government Code Section 50075.3.

The annual report shall include, but is not limited to, all of the following:

- \* A statement indicating the specific purposes of the special tax.
- \* A statement that proceeds were applied only for the provision of fire protection services by the Shasta Fire Protection District as stated in the Fire Protection Law of 1987.
- \* Enumeration of the account into which the proceeds have been deposited.
- \* The amount of funds collected and expended.
- \* The status of any project required or authorized to be funded as identified in subdivision (a) of Government Code Section 50075.1.

**SECTION 10: Invalidity.** If any part of this Resolution is held to be invalid for any reason, such decision shall not affect the remaining portion of this Resolution and the Shasta FPD Board of Directors hereby declares that it would have passed the remainder of this Resolution as if such invalid portion thereof had been deleted.

**SECTION 11: Adoption and Publication.** This Resolution was considered at a noticed public hearing of the Shasta CSD Board meeting on June 20th, 2023, for the special tax measure to be presented to the Shasta FPD area voters. Upon Board review and approval as a result of discussion of the Board and public input, the full text of this Resolution may be published once

in The *Record Searchlight*, a local general circulation source in Shasta County, with full copies posted at the District and LAFCo Offices. Upon final approval and passage of this, copies are available through the Shasta CSD District Board Secretary, 15611 Rock Creek Road, Shasta, CA 96087. The District will also submit a certified copy of the entire Resolution for posting at the County Clerk's office), not less than five (5) days before adoption.

**SECTION 12: Posting.** The District Board Secretary shall post a certified copy of the full text of this Resolution, as adopted by the Board, within 15 days of its passage, per California Government Code 25124, along with the names of the board members voting for and against the Resolution.

PASSED, APPROVED, AND ADOPTED this 20th day of June 2023 by the following vote:  
Board Members-David Cross, Jane Heinan, Randall Smith, Jo Ann Vayo, and Brent Lemler.

AYES: 4 David Cross, Jane Heinan, Randall Smith, and Jo Ann Vayo

NOES: 0

ABSTAIN: 0

ABSENT: 1 Brent Lemler



\_\_\_\_\_  
David Cross, President  
Board of Directors  
Shasta Community Services District

ATTEST:

  
Secretary to the Board

I, Shawna Staup, Secretary to the Board, do hereby certify that the foregoing Resolution No. 2023-1 was duly published in the *Record Searchlight*, a local general circulation source in Shasta County, and posted at the District and LAFCO Offices, after passage on June 20th, 2023; and I further certify the compliance with the Codified Resolutions and the laws of the State of California, pertaining to Public Meetings.



\_\_\_\_\_  
Shawna Staup, Secretary to the Board